

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### North Judson-San Pierre Sch Corp (7515)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$581,805	\$597,119	\$540,541	\$539,914	-1.85%	-0.12%
Non - Certified Salaries	120	\$159,758	\$208,758	\$189,788	\$134,382	-4.23%	-29.19%
Group Health Insurance	222	\$124,072	\$164,306	\$130,913	\$124,007	-0.01%	-5.28%
Social Security Certified	212	\$40,059	\$44,240	\$39,622	\$39,128	-0.59%	-1.25%
Teacher Retirement Fund, After 7-1-95	216	\$39,193	\$42,813	\$38,496	\$38,167	-0.66%	-0.85%
Operational Supplies	611	\$12,890	\$9,686	\$13,679	\$19,531	10.95%	42.78%
Other Employee Benefits	241 - 290	\$16,129	\$18,301	\$16,139	\$13,496	-4.36%	-16.38%
Other Group Insurance Authorized by Statute	224	\$13,250	\$14,711	\$13,366	\$13,099	-0.29%	-2.00%
Public Employees Retirement Fund	214	\$19,609	\$23,411	\$13,723	\$11,130	-13.20%	-18.89%
Social Security Noncertified	211	\$14,730	\$15,602	\$14,258	\$9,856	-9.56%	-30.87%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,071	\$5,681	\$5,217	\$5,293	1.08%	1.44%
Dues and Fees	810	\$346	\$580	\$1,651	\$2,360	61.56%	42.95%
Travel	580	\$7,133	\$5,315	\$2,438	\$1,190	-36.09%	-51.20%
Workers Compensation Insurance	225	\$3,200	\$3,450	\$6,300	\$1,112	-23.22%	-82.35%
Group Life Insurance	221	\$1,337	\$1,473	\$1,302	\$1,055	-5.76%	-18.98%
Official Bond Premiums	525	\$267	\$339	\$0	\$566	20.66%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$40	\$40	NA	0.00%
Severance/Early Retirement Pay	213	\$0	\$25	\$875	\$0	NA	-100.00%
Equipment	730	\$0	\$101	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,038,849</b>	<b>\$1,155,910</b>	<b>\$1,028,348</b>	<b>\$954,325</b>	<b>-2.10%</b>	<b>-7.20%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,374,400	\$4,426,081	\$3,986,417	\$3,725,862	-3.93%	-6.54%
Group Health Insurance	222	\$630,556	\$878,877	\$645,995	\$610,668	-0.80%	-5.47%
Pupil Services	313	\$292,521	\$324,274	\$634,063	\$382,005	6.90%	-39.75%
Non - Certified Salaries	120	\$463,978	\$418,756	\$395,928	\$334,263	-7.87%	-15.57%
Social Security Certified	212	\$311,732	\$317,158	\$285,583	\$263,621	-4.10%	-7.69%
Teacher Retirement Fund, After 7-1-95	216	\$174,498	\$204,699	\$247,700	\$213,152	5.13%	-13.95%
Instruction Services	311	\$113,978	\$124,573	\$161,954	\$188,498	13.40%	16.39%
Other Employee Benefits	241 - 290	\$134,052	\$140,820	\$117,589	\$116,589	-3.43%	-0.85%
Other Group Insurance Authorized by Statute	224	\$64,060	\$73,436	\$72,479	\$71,154	2.66%	-1.83%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Judson-San Pierre Sch Corp (7515)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Teacher Retirement Fund, Prior to 7-1-95	215	\$93,836	\$82,796	\$68,555	\$65,961	-8.43%	-3.78%
Rentals	440	\$59,958	\$112,878	\$52,997	\$53,797	-2.67%	1.51%
Workers Compensation Insurance	225	\$63,572	\$92,606	\$73,660	\$52,307	-4.76%	-28.99%
Licensed Employees	135	\$138,503	\$94,144	\$55,195	\$51,970	-21.73%	-5.84%
Telecommunications Equipment	745	\$8,405	\$538	\$14,656	\$50,776	56.78%	246.46%
Operational Supplies	611	\$97,582	\$46,740	\$43,903	\$40,788	-19.59%	-7.10%
Public Employees Retirement Fund	214	\$39,066	\$40,521	\$40,967	\$33,775	-3.57%	-17.56%
Connectivity	744	\$37,795	\$36,527	\$46,070	\$31,484	-4.46%	-31.66%
Social Security Noncertified	211	\$43,521	\$38,621	\$35,635	\$30,103	-8.80%	-15.53%
Computer Hardware	741	\$84,608	\$39,288	\$33,614	\$27,296	-24.63%	-18.80%
Other Supplies and Materials	615, 660 - 689	\$34,997	\$36,954	\$29,269	\$22,265	-10.69%	-23.93%
Equipment	730	\$20,302	\$17,145	\$106,038	\$21,185	1.07%	-80.02%
Nonlicensed Employees	136	\$16,375	\$22,147	\$25,205	\$17,150	1.16%	-31.96%
Repairs and Maintenance Services	430	\$3,536	\$10,851	\$9,478	\$14,650	42.67%	54.56%
Periodicals	650	\$9,634	\$9,651	\$6,160	\$7,835	-5.04%	27.18%
Travel	580	\$15,556	\$21,793	\$11,338	\$7,726	-16.05%	-31.86%
Group Life Insurance	221	\$6,703	\$7,208	\$7,036	\$6,088	-2.38%	-13.48%
Severance/Early Retirement Pay	213	\$4,038	\$2,063	\$3,150	\$6,050	10.64%	92.06%
Dues and Fees	810	\$8,630	\$5,144	\$7,964	\$5,425	-10.96%	-31.88%
Library Books	640	\$12,147	\$12,743	\$9,966	\$3,570	-26.37%	-64.18%
Awards	875	\$1,740	\$7,341	\$1,816	\$2,144	5.37%	18.06%
Other Professional and Technical Services	319	\$460	\$998	\$2,449	\$1,630	37.20%	-33.44%
Gasoline and Lubricants	613	\$1,281	\$1,012	\$0	\$434	-23.71%	NA
Postage and Postage Machine Rental	532	\$372	\$1,646	\$649	\$400	1.83%	-38.37%
Insurance	520	\$225	\$184	\$0	\$103	-17.74%	NA
Staff Services	314	\$0	\$0	\$0	\$81	NA	NA
Content	747	\$37,242	\$6,469	\$12,625	\$40	-81.90%	-99.68%
Miscellaneous Objects	876 - 899	\$0	\$0	\$2,863	\$4	NA	-99.87%
Professional Development	748	\$0	\$2,500	\$0	\$0	NA	NA
Distance Learning Equipment	742	\$0	\$18,528	\$0	\$0	NA	NA
Overtime Salaries	140	\$9,500	\$0	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$61	\$96	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$1,246	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$1,550	\$30	\$0	\$0	-100.00%	NA

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### North Judson-San Pierre Sch Corp (7515)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$24,411	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$0	\$0	\$238	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$7,436,624</b>	<b>\$7,677,834</b>	<b>\$7,249,206</b>	<b>\$6,460,845</b>	<b>-3.46%</b>	<b>-10.88%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,157,264	\$1,175,835	\$1,076,007	\$1,025,973	-2.97%	-4.65%
Food Purchases	614	\$371,711	\$364,248	\$336,546	\$320,033	-3.67%	-4.91%
Heating and Cooling for Buildings - Electricity	621	\$319,782	\$332,709	\$355,360	\$319,726	0.00%	-10.03%
Certified Salaries	110	\$102,275	\$101,884	\$131,875	\$222,192	21.41%	68.49%
Vehicles	731	\$204,808	\$192,874	\$156,618	\$159,020	-6.13%	1.53%
Repairs and Maintenance Services	430	\$237,614	\$229,466	\$148,380	\$154,928	-10.14%	4.41%
Group Health Insurance	222	\$133,212	\$181,897	\$152,889	\$130,976	-0.42%	-14.33%
Operational Supplies	611	\$184,173	\$167,588	\$131,040	\$124,161	-9.39%	-5.25%
Equipment	730	\$20,768	\$9,179	\$2,345	\$111,451	52.20%	4653.52%
Heating and Cooling for Buildings - Gas	622	\$111,017	\$150,662	\$125,107	\$104,975	-1.39%	-16.09%
Public Employees Retirement Fund	214	\$97,035	\$113,319	\$112,324	\$103,608	1.65%	-7.76%
Insurance	520	\$142,856	\$147,954	\$142,092	\$88,780	-11.21%	-37.52%
Social Security Noncertified	211	\$86,603	\$89,019	\$79,434	\$76,794	-2.96%	-3.32%
Gasoline and Lubricants	613	\$112,524	\$91,916	\$89,468	\$51,099	-17.91%	-42.89%
Content	747	\$3,016	\$18,854	\$28,600	\$47,883	99.62%	67.42%
Workers Compensation Insurance	225	\$3,400	\$9,000	\$47,500	\$43,246	88.85%	-8.96%
Student Transportation Services	510	\$18,975	\$32,689	\$22,623	\$32,812	14.67%	45.04%
Board of Education Services	318	\$13,135	\$67,738	\$14,220	\$29,442	22.36%	107.05%
Water and Sewage	411	\$31,887	\$30,172	\$28,404	\$28,504	-2.77%	0.35%
Telephone	531	\$31,770	\$35,538	\$31,520	\$25,505	-5.34%	-19.08%
Other Group Insurance Authorized by Statute	224	\$23,545	\$24,873	\$23,536	\$20,488	-3.42%	-12.95%
Social Security Certified	212	\$8,363	\$8,052	\$10,729	\$16,698	18.87%	55.64%
Staff Services	314	\$17,378	\$15,168	\$15,481	\$15,702	-2.50%	1.43%
Other Employee Benefits	241 - 290	\$8,095	\$7,999	\$6,814	\$11,470	9.10%	68.34%
Other Professional and Technical Services	319	\$8,405	\$7,716	\$18,063	\$10,572	5.90%	-41.47%
Teacher Retirement Fund, After 7-1-95	216	\$10,983	\$11,200	\$12,424	\$10,089	-2.10%	-18.80%
Dues and Fees	810	\$12,788	\$10,712	\$11,381	\$9,820	-6.39%	-13.71%
Removal of Refuse and Garbage	412	\$9,330	\$10,620	\$9,830	\$9,605	0.73%	-2.29%

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**Biannual Financial Report Data**

**North Judson-San Pierre Sch Corp (7515)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Postage and Postage Machine Rental	532	\$11,277	\$8,852	\$9,204	\$8,809	-5.99%	-4.29%
Tires and Repairs	612	\$7,308	\$7,555	\$3,169	\$7,110	-0.68%	124.34%
Board Member Compensation	115	\$4,500	\$6,000	\$6,000	\$6,000	7.46%	0.00%
Advertising	540	\$3,364	\$4,495	\$4,738	\$4,718	8.83%	-0.42%
Other Supplies and Materials	615, 660 - 689	\$3,933	\$5,169	\$19,585	\$3,510	-2.81%	-82.08%
Instructional Programs Improvement Services	312	\$5,000	\$0	\$11,566	\$3,433	-8.97%	-70.32%
Rentals	440	\$1,863	\$832	\$2,568	\$3,214	14.61%	25.17%
Travel	580	\$11,588	\$9,600	\$4,814	\$3,118	-27.98%	-35.22%
Group Life Insurance	221	\$2,265	\$2,240	\$1,976	\$2,366	1.10%	19.74%
Other Purchased Services	593	\$1,698	\$1,512	\$1,532	\$2,266	7.48%	47.90%
Distance Learning Equipment	742	\$0	\$0	\$11,580	\$1,696	NA	-85.35%
Improvements Other Than Buildings	715	\$4,630	\$2,061	\$2,412	\$1,615	-23.16%	-33.05%
Bank Service Charges	871	\$1,326	\$1,264	\$1,347	\$1,389	1.17%	3.14%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12	\$20	\$493	\$1,096	212.10%	122.40%
Official Bond Premiums	525	\$748	\$684	\$61	\$828	2.57%	1257.38%
Computer Hardware	741	\$0	\$129,741	\$888	\$12	NA	-98.70%
Connectivity	744	\$22	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$0	\$3,659	\$0	\$0	NA	NA
Unemployment Insurance	230	\$194	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$259	\$0	\$94	\$0	-100.00%	-100.00%

<b>Overhead and Operational Total</b>		<b>\$3,542,696</b>	<b>\$3,822,567</b>	<b>\$3,402,636</b>	<b>\$3,356,730</b>	<b>-1.34%</b>	<b>-1.35%</b>
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**Non Operational**

Redemption of Principal	831	\$1,689,431	\$1,419,669	\$1,414,898	\$1,428,936	-4.10%	0.99%
Repairs and Maintenance Services	430	\$90,023	\$144,850	\$68,328	\$129,514	9.52%	89.55%
Certified Salaries	110	\$134,481	\$134,649	\$119,210	\$114,853	-3.87%	-3.65%
Non - Certified Salaries	120	\$58,425	\$55,792	\$53,212	\$55,900	-1.10%	5.05%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$41,505	NA	NA
Rentals	440	\$28,679	\$28,987	\$28,679	\$28,679	0.00%	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$6,819	\$7,716	\$7,969	\$9,079	7.42%	13.93%
Equipment	730	\$16,624	\$10,132	\$27,063	\$8,331	-15.86%	-69.22%
Social Security Certified	212	\$9,547	\$9,729	\$8,595	\$8,219	-3.68%	-4.38%
Interest	832	\$7,501	\$3,706	\$4,479	\$6,803	-2.41%	51.87%

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Social Security Noncertified	211	\$4,267	\$4,064	\$4,059	\$4,269	0.01%	5.17%
Textbooks	630	\$7,827	\$6,980	\$6,253	\$2,963	-21.56%	-52.61%
Dues and Fees	810	\$0	\$0	\$0	\$2,000	NA	NA
Staff Services	314	\$1,519	\$1,523	\$1,938	\$1,599	1.30%	-17.49%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,850	\$1,599	\$1,189	\$835	-18.03%	-29.79%
Public Employees Retirement Fund	214	\$167	\$227	\$336	\$226	7.89%	-32.76%
Other Employee Benefits	241 - 290	\$1,467	\$0	\$6	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$28,500	\$0	\$0	\$0	-100.00%	NA
Travel	580	\$0	\$358	\$0	\$0	NA	NA
Operational Supplies	611	\$0	\$51	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$2,087,128</b>	<b>\$1,830,032</b>	<b>\$1,746,217</b>	<b>\$1,843,712</b>	<b>-3.05%</b>	<b>5.58%</b>
<b>Grand Total</b>		<b>\$14,105,297</b>	<b>\$14,486,342</b>	<b>\$13,426,408</b>	<b>\$12,615,612</b>	<b>-2.75%</b>	<b>-6.04%</b>